



# भारत का राजपत्र

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**असाधारण  
EXTRAORDINARY**

**भाग II—खण्ड 3—उप-खण्ड (i)**  
**PART II—Section 3—Sub-section (i)**

**प्राधिकार से प्रकाशित  
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**वित्त मंत्रालय**  
(राजस्व विभाग)  
(केन्द्रीय अप्रत्यक्ष और सीमाशुल्क बोर्ड)  
**अधिसूचना**  
नई दिल्ली, 1 दिसम्बर, 2020  
सं. 90/2020 -केन्द्रीय कर

**सा.का.नि. 747(अ).**— केन्द्रीय अप्रत्यक्ष कर और सीमाशुल्क बोर्ड, केन्द्रीय माल और सेवाकर नियम 2017 के नियम 46 के पहले परंतुक द्वारा प्रदत्त शक्तियाँ का प्रयोग करते हुए, परिषद की सिफारिशों पर, भारत के राजपत्र, असाधारण, भाग II, खण्ड 3, उप-खण्ड (i) में सा.का.नि. सं. 660 (अ), तारीख 28 जून, 2017 द्वारा प्रकाशित भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्यांक 12/2017-केन्द्रीय कर, तारीख 28 जून, 2017 में निम्नलिखित संशोधन करता है, अर्थात् :-

उक्त अधिसूचना में, पहले परंतुक के पश्चात, निम्नलिखित परंतुक अन्तःस्थापित किया जाएगा, अर्थात् :-

परंतु और कि एक रजिस्ट्रीकृत व्यक्ति नीचे सारणी के स्तंभ (2) में निर्दिष्ट आपूर्ति के वर्ग के लिए और जिसका एचएसएन कोड नीचे सारणी के स्तंभ (3) में निर्दिष्ट है, उसके द्वारा उक्त नियमों के तहत जारी किये गए कर बीजक में एचएसएन कोड के आठ अंको की संख्या का उल्लेख करेगा –

क्र. संख्या (1)	रासायनिक नाम (2)	एचएसएन कोड (3)
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2	Dimethyl propylphosphonate	29313200
3	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	29313600
4	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6	Dimethyl methylphosphonate	29313100
7	Diethyl ethylphosphonate	29313300
8	Methylphosphonic acid with ( aminoiminomethyl) urea ( 1: 1)	29313800
9	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14	2-(N,N-Diisopropylamino)ethanol	29221800
15	2-(N,N-Diethylamino )ethanethiol	29306000
16	Bis(2-hydroxyethyl)sulfide	29307000
17	2-(N,N-Dimethylamino)ethanethiol	29309092
18	Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6- triamine	As applicable
19	3-Quinuclidinol	29333930
20	R-( - )-3-Quinuclidinol	29333930
21	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9-dioxide	29313900
22	Propylphosphonic dichloride	29313900
23	Methylphosphonic dichloride	29313900
24	Diphenyl methylphosphonate	29313900
25	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26	Methylphosphonic acid	29313900
27	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28	Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30	Bis (polyoxyethylene) methylphosphonate	39072090
31	Poly(1,3-phenylene methyl phosphonate)	39119090
32	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33.	Carbonyl dichloride	28121100
34.	Cyanogen chloride	28531000

35.	Hydrogen cyanide	28111200
36.	Trichloronitromethane	29049100
37.	Phosphorus oxychloride	28121200
38.	Phosphorus trichloride	28121300
39.	Phosphorus pentachloride	28121400
40.	Trimethyl phosphite	29202300
41.	Triethyl phosphite	29202400
42.	Dimethyl phosphite	29202100
43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyldiethanolamine	29221720
48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

[फा. सं. सी बी ई सी-20/06/04/2020-जीएसटी]

प्रमोद कुमार, निदेशक

**टिप्पण :** मूल अधिसूचना संख्यांक 12/2017-केन्द्रीय कर, तारीख 28 जून, 2017 भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i), सा.का.नि. संख्यांक 660 (अ) तारीख, 28 जून, 2017 द्वारा प्रकाशित की गई थी और उसका अंतिम संशोधन भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में सा.का.नि. सं. 638(अ), तारीख 15 अक्टूबर, 2020 द्वारा प्रकाशित अधिसूचना सं. 78/2020-केन्द्रीय कर, तारीख 15 अक्टूबर, 2020 द्वारा किया गया था।

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)**  
**NOTIFICATION**  
New Delhi, the 1st December, 2020  
**No. 90/2020-Central Tax**

**G.S.R. 747(E).**—In exercise of the powers conferred by the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, the Central Board of Indirect Taxes and Customs, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 660(E), dated the 28th June, 2017, namely:—

In the said notification, after the first proviso, the following proviso shall be inserted, namely, -

Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules –

S.No. (1)	Chemical name (2)	HSN Code (3)
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100

2	Dimethyl propylphosphonate	29313200
3	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	29313600
4	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29313700
5	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6	Dimethyl methylphosphonate	29313100
7	Diethyl ethylphosphonate	29313300
8	Methylphosphonic acid with ( aminoiminomethyl) urea ( 1: 1)	29313800
9	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10	2,2-Diphenyl-2-hydroxyacetic acid	29181700
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16	Bis(2-hydroxyethyl)sulfide	29307000
17	2-(N,N-Dimethylamino)ethanethiol	29309092
18	Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6-triamine	As applicable
19	3-Quinuclidinol	29333930
20	R-(- )-3-Quinuclidinol	29333930
21	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9- dioxide	29313900
22	Propylphosphonic dichloride	29313900
23	Methylphosphonic dichloride	29313900
24	Diphenyl methylphosphonate	29313900
25	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	29313900
26	Methylphosphonic acid	29313900
27	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28	Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900
29	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30	Bis (polyoxyethylene) methylphosphonate	39072090
31	Poly(1,3-phenylene methyl phosphonate)	39119090
32	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33.	Carbonyl dichloride	28121100
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37.	Phosphorus oxychloride	28121200
38.	Phosphorus trichloride	28121300
39.	Phosphorus pentachloride	28121400
40.	Trimethyl phosphite	29202300
41.	Triethyl phosphite	29202400
42.	Dimethyl phosphite	29202100

43.	Diethyl phosphite	29202200
44.	Sulfur monochloride	28121500
45.	Sulfur dichloride	28121600
46.	Thionyl chloride	28121700
47.	Ethyldiethanolamine	29221720
48.	Methyldiethanolamine	29221710
49.	Triethanolamine	29221500

[F. No. CBEC-20/06/04/2020-GST]

PRAMOD KUMAR, Director

**Note :** The principal notification number 12/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.660(E), dated the 28th June, 2017 and last amended vide notification No. 78/2020-Central Tax, dated the 15<sup>th</sup> October, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 638(E), dated the 15<sup>th</sup> October, 2020.